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Certified Civil Trial Attorney

May 9, 2006

Honorable Nancy Gertner
 United States District Court
 District of Massachusetts
 1 Court House Way
 Boston, MA 02210

RE: Desmond v. CitiStreet, et al.
Docket No.: 05-cv-10355 NG

Dear Judge Gertner:

Enclosed is a letter from my client Morton Batt requesting use of Plan assets to complete the Form 5500 for the Plan for the year ending 2005. While Mr. Batt has advised both plaintiff's counsel and the Department of Labor that he wishes to be replaced as Trustee, neither party has made any efforts to name a new Trustee. Accordingly, it is necessary for Mr. Batt to seek the Court's approval of this necessary expenditure. If you have any questions or comments, please do not hesitate to contact me. Thank you for your attention to this matter.

Very truly yours,

WHITE AND WILLIAMS LLP

By:

Michael O. Kassak

MOK:rmw

Enclosure

cc: Jennifer Weekley, Esq. (w/Enc.)
 Art Goldman, Esq. (w/Enc.)
 Ronald M. Jacobs, Esq. (w/Enc.)
 William J. Murray, Esq. (w/Enc.)
 Thomas P. Smith, Esq. (w/Enc.)
 Henry C. Dinger, Esq. (w/Enc.)
 Michael E. Patunas, Esq. (w/Enc.)

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 Paramus, NJ • Philadelphia, PA • Pittsburgh, PA • Wilmington, DE

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 IN CLERKS OFFICE
 706 MAY 25 P 45
 U.S. DISTRICT COURT
 DISTRICT OF MASS.

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Morton C. Batt 2006 MAY 25 P 4:45
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May 01, 2006

Honorable Nancy Gertner
United States District Court
District of Massachusetts
1 Court House Way
Boston MA 02210

RE: Desmond v. CitiStreet, et al.
Docket No.: 05-cv-10355 NG
ORDER OF JULY 13,2005 BARRING DEDUCTIONS
OR WITHDRAWALS FROM
STANDARD AUTOMOTIVE 401 (k) PLAN

Dear Judge Gertner:

It is respectfully requested that the Court modify the captioned Order to permit ; (a) the deduction of \$750.00 from the SAC 401 (k) Plan ("the Plan") plus use the on hand amount of \$3,750.00 needed to fund the audit of Form 5500 for year ended December 31, 2005 and, (b) CitiStreet to process loan default instructions from the current Trustee of the Plan.

As the Court may recall the Trustee requested permission last year to deduct \$22,250.00 to fund the preparation and auditing costs of Form 5500, as required by the Department of Labor for 401 (k) plans, for the years of 2000 through 2004 inclusive. Absent objections from any parties in interest those deductions were made and \$18,500.00 was paid to the accounting firm of Detweiler Hershey for the audit. The balance of \$3,750.00 which was not, as originally anticipated, needed to fund the cost of preparation of the Forms remains in the Trustee's SAC account .

The Detweiler Hershey firm has agreed to perform the audit of Form 5500 for year ended 2005 at a fee of \$4,500.00 . Accordingly the requested deduction of \$750.00 from Plan assets and use of \$3,750.00 on hand will satisfy the cost of the audit fees.

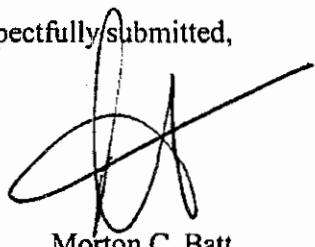
We have had no response to informal requests made by my attorney for approval to fund the cost of the audit, as described above.

As a matter of on-going Plan administration I have been instructing CitiStreet to mark certain loans as being in "default" due to delinquency of payments. Most recently my attorney received a notification from counsel for CitiStreet advising that CitiStreet considers the processing of a default and a distribution and will not process these instructions unless and until the Court modifies the current injunction.

Upon approval from the Court I will instruct CitiStreet to deduct \$750.00 from assets of the Plan and properly allocate the deductions to the accounts of each Plan participant and use these moneys in combination with funds on hand to pay the Form 5500 audit fees.

Upon approval from the Court I will advise CitiStreet that my instructions regarding the processing of delinquent loans are to be executed.

Respectfully submitted,



Morton C. Batt

cc:

Henry C. Dinger, Esq.
Ronald M. Jacobs, Esq.
Michael O. Kassak, Esq.
Michael F. Kraemer, Esq.
Anthony L. Scialabba, Esq.
Thomas P. Smith, Esq.
Jennifer Weekley, Esq.